

**DEPARTMENT OF THE ARMY
MASS TRANSPORTATION BENEFIT PROGRAM
OUTSIDE THE NATIONAL CAPITAL REGION**

PROGRAM POLICY, PROCEDURES AND GUIDELINES

**OFFICE OF THE
ASSISTANT SECRETARY OF THE ARMY
(FINANCIAL MANAGEMENT AND COMPTROLLER)**

**Resource Analysis and Business Practices
SAFM-RB**

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Department of the Army
Mass Transportation Benefit Program
Outside the National Capital Region

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Program Policy, Procedures and Guidelines

Table of Contents

1. Purpose
2. Background
3. Policy and Guidance
 - 3.1 General
 - 3.2 Army Personnel Eligibility
 - 3.3 Qualified Means of Transportation
 - 3.4 Fare Media
 - 3.5 Relinquishment of Parking Passes
 - 3.6 Program Points of Contact (POC) Qualifications
 - 3.7 Participation Guidelines
4. Program Funding
5. Responsibilities
 - 5.1 General
 - 5.2 Army Program Manager
 - 5.3 Army MTBP Resource Manager
 - 5.4 Army Installation/Local Area POCs
 - 5.5 Federal Government Executive Agent
 - 5.6 Program Participants
6. Processes and Procedures
 - 6.1 Starting a Program at Your Location
 - 6.2 Applying for the Program
 - 6.3 Calculating Commuter Expenses
 - 6.4 Processing Applications

- 6.5 Distribution of Fare Media
- 6.6 SF 1164 Reimbursement Process
- 6.7 Repayment for Used Fare Media
- 6.8 Fare Media “Stragglers”
- 6.9 Establishing a Van Pool
- 6.10 Internal Controls
- 7. Program Point of Contact Information
- 8. Program resources

1. Purpose

- 1.1. The purpose of the Department of the Army's Mass Transportation Benefit Program (MTBP) is to reduce Federal employees' contribution to traffic congestion and air pollution and to expand their commuting alternatives by using mass transportation.
- 1.2. This document provides consolidated policy and procedural guidance for establishing, operating and maintaining the MTBP. This guidance supersedes all Army guidance previously issued on the program, to include:
 - 1.2.1. The initial Army implementation guidance, issued via ASA(FM&C) memorandum, 31 July 2000, subject: Mass Transportation Fringe Benefit Program.
 - 1.2.2. The additional policy issued via ASA(FM&C) memorandum, 23 July 2001, subject: Mass Transportation Benefit Program.
 - 1.2.3. The additional policy issued via ASA(FM&C) memorandum, 12 October 2001, subject: Policy Guidance and Procedures for the Mass Transportation Fringe Benefit Program Outside the National Capital Region.
 - 1.2.4. The Mass Transit Fringe Benefit Program, Update to Existing Army Policy, posted to the Army MTBP website in March 2003.
 - 1.2.5. The additional guidance issued via email on 28 October 2004, subject: Mass Transportation Fringe Benefit.
 - 1.2.6. The Program Policy, Procedures and Guidelines issued on 1 May 2007.
- 1.3. This policy applies to Department of the Army participants in the MTBP located outside the National Capital Region (NCR). Washington Headquarters Services (WHS) oversees the Transportation Benefit Program for all Department of Defense participants inside the NCR.

2. Background

- 2.1. Presidential Executive Order 13150, subject Federal Workforce Transportation, dated 21 April 2000, directs all Federal agencies to implement a Mass Transportation Benefit Program to qualified Federal employees for individual employee commuting costs incurred through the use of mass transportation and van pools.
- 2.2. Title 26, United States Code, Section 132(f) ("Internal Revenue Code, Certain Fringe Benefits, Qualified Transportation Fringe"), establishes the transportation benefit program as a fringe benefit specifically excluded from gross income for tax purposes, defines the parameters of the program, and sets limitations on amounts that may be provided to employees. These amounts are periodically adjusted by the Internal Revenue Service.

2.3. Deputy Secretary of Defense memo, subject: Department of Defense Transportation Incentive Program, dated 13 October 2000, implements a transportation incentive program for all DoD personnel, both inside and outside the National Capital Region (NCR).

2.4. The Department of the Army (DA) implemented its Mass Transportation Benefit Program effective 1 January 2001, for Army soldiers and civilian employees.

3. Policy and Guidance

3.1. General. The Mass Transportation Benefit Program is intended to reimburse personnel for transit costs incurred by personnel in their local commute from residence to permanent duty station workplace. Army soldiers and civilian employees are eligible for reimbursement of their qualified mass transportation costs, not to exceed actual expenses, up to a specified limit.

As of 1 January 2007 the specified limit is set at \$110.00 per month, per IRS Revenue Procedure 2006-53, Section 3.13, dated November 2006.

3.1.1. Under the MTBP, the Army provides transportation subsidies to soldiers and civilian employees, using any or all of the following fare media:

3.1.1.1. Transit passes. A transit pass is any pass, token, fare card, voucher, or similar item (including an item exchangeable for fare media) that entitles a person to transportation (a) On mass transit facilities (whether or not publicly owned); or (b) In van pools owned and operated either by public transit authorities or by a person in the business of transporting persons for compensation or hire.

3.1.1.2. Vouchers. A voucher is an item that may be exchanged for a transit pass, or serve as payment to a van pool owned and operated by a person in the business of transporting person for compensation or hire.

3.1.1.3. Reimbursement for purchase of fare media using Standard Form 1164 procedures.

3.1.2. The mass transportation benefit is provided to participating Army employees only for their daily commute to and from work. The benefit is not to be used for any other purpose, and may not be given, sold, or otherwise transferred to any other individual.

3.1.3. Participants must accurately claim the amount that reflects their actual anticipated expenses. Failure to do so will result in fraudulent certification on the application and is subject to criminal prosecution.

3.1.4. Parking fees are not included in determining an individual's reimbursement for their specified transit cost.

3.1.5. In some locations, the local transit authority does not exchange DOT-issued fare media for other local fare media (e.g. vouchers for subway passes or bus tokens), but participants must exchange their fare media at commercial establishments. The commercial establishment may charge a fee for the transaction. This fee is set by the vendor, and is not related to the transit authority or to DOT. The fee is not reimbursable and will not be included in calculating transit costs.

3.1.6. In order to maintain eligibility and claim benefits, participants must use mass transportation to commute to and from work for a majority of their scheduled duty days. Participants on temporary duty travel (TDY), leave (Federal holidays excluded) or who use other means of transportation for more than 50% of their scheduled duty days will be entitled to a prorated benefit amount based on their actual expenses.

3.1.7. This program is a benefit, not an entitlement; thus, there is no retroactive reimbursement for the program back to its inception.

3.1.8. Geographically, this program applies only to the 50 United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

3.1.9. Washington Headquarters Service (WHS) administers the MTBP for Department of Defense participants inside the NCR, to include military installations inside the NCR.

3.1.9.1. The National Capital Region is defined as the District of Columbia; the Maryland counties of Montgomery, Prince George's, and Frederick Counties; the Virginia counties of Arlington, Fairfax, Loudoun, and Prince William Counties; and all cities now or hereafter existing in Maryland or Virginia within the geographic area bounded by the outer boundaries of the combined area of said counties.

3.1.9.2. Further information can be found at the following website:
<http://www.dtic.mil/ref/html/NCRTransitpass.html>

3.1.10. The Office of the Assistant Secretary of the Army (Financial Management and Comptroller), Directorate for Resource Analysis and Business Practices (SAFM-RB) administers the MTBP program for Army participants outside the NCR.

3.1.10.1. Further information can be found at the following website:
<http://www.asafm.army.mil/rabp/masstrans/masstrans.asp>

3.1.11. The Department of Transportation (DOT) serves as the Executive Agent (EA) for all Federal agencies, including Army. DOT handles all administrative aspects involved with the purchase and distribution of fare media.

3.2. Army Personnel Eligibility.

3.2.1. The following Army service members and civilian employees are eligible for the MTBP commuter benefit as described below.

3.2.1.1. All Army Active Component (AC) military service members.

3.2.1.2. Army Reserve Component (RC) military service members (including both Army Reserve and Army National Guard) who are currently on active duty.

3.2.1.2.1. RC service members on active duty for more than 30 days may apply to receive either DOT-issued fare media, or SF 1164 reimbursement, as available in their area.

3.2.1.2.2. RC service members who are performing active duty for 30 days or less MUST use the SF 1164 reimbursement method, regardless of where they perform duty.

3.2.1.3. DA Federal civilian employees, including part-time federal employees and interns.

3.2.1.4. DA Non-Appropriated Fund (NAF) personnel employed by a duly constituted Army Non-Appropriated Funded Instrumentality (NAFI) under the control of the Secretary of the Army and organized under the provision of AR 215-1 (Military Morale, Welfare, And Recreation Programs And Nonappropriated Fund Instrumentalities), (e.g., NAFI activities managed by the U.S. Army Family and Morale Welfare and Recreation Command).

3.2.2. The following personnel are not eligible to receive the DA MTBP benefit:

3.2.2.1. Army Reserve Component service members who are drilling or training in an Inactive Duty for Training (IATD) status.

3.2.2.2. Contractors. Contractor personnel should contact the human resources department of their employing company to inquire whether the company provides a defined mass transit benefit to its employees.

3.2.2.3. Service members and civilian employees on TDY.

3.2.2.3.1. Personnel on TDY may claim reimbursement through their travel voucher for any transportation costs incurred for official transport to and from the place of work in the TDY location during their period of TDY. This includes costs associated with transport to and from their hotel/accommodation and place of work, whether that transport is via taxi, public transport, or private vehicle (mileage allowance). These costs are not paid out of Per Diem, but are categorized as "other" expenses, and must be claimed and reimbursed as actual transportation costs incurred.

3.2.2.4. MTBP participants on TDY, leave, or who do not use mass transportation for more than 50% of the time period (e.g. month or quarter) for which they receive benefits are not eligible to claim benefits for the period of their absence. These individuals must calculate their estimated costs for the time period based on the days that they actually utilize mass transportation, and will either receive a reduced benefit for that time period, or credit the benefit received toward the next time period.

3.2.2.5. NAF employed personnel whose salary is not funded by a duly constituted Army NAFI under the provisions of AR 215-1.

3.2.2.5.1. The mass transportation benefit for eligible employees of non-DA NAFIs will be administered by their respective organizations.

3.2.2.6. Reserve Officer Training Corps (ROTC) students unless they are enlisted in a military branch and serving on active duty.

3.2.2.7. Army military retirees and Army civilian employee retirees.

3.2.2.8. Military dependents.

3.2.3. Registration for the program is based on the location of the participant's permanent duty workplace.

3.2.3.1. Participants currently located outside the NCR, but whose salary is funded by a command located within the NCR, should enroll in the Outside the NCR program.

3.2.3.2. Participants currently located inside the NCR, but whose salary is funded by a command located outside the NCR, should enroll in the NCR program.

3.3. Qualified Means of Transportation.

3.3.1. The following recognized mass transportation systems qualify for this benefit:

3.3.1.1. Commuter Bus.

3.3.1.2. Commuter Train.

3.3.1.3. Subway / Light Rail.

3.3.1.4. Van Pools.

3.3.1.4.1. Van pools must adhere to the guidelines stated in Title 26, United States Code, Section 132(f). The vehicle may be owned and operated by either public transit authorities (commercial) or by a private vendor in the business of transporting persons for compensation or hire. Van pool vendors must provide a written certification that they meet these requirements prior to issuing vouchers to van pool participants.

3.3.1.4.2. Not all riders in the van pool must be Federal employees. Non-Federal van pool members are not eligible

for the Mass Transportation benefit. All van pool members, whether Federal employees or non-Federal employees, must pay the same rate for van pool services. Van pool vendors will provide a written invoice or contract clearly showing the cost for each participant, prior to issuance of vouchers.

3.3.1.4.3. The vehicle used must be a commuter highway vehicle with a seating capacity of at least six (6) adults, not including the driver. The van pool vendor determines the maximum capacity of the van pool. There are no guidelines that specify the maximum number of people eligible to participate in a qualified van pool. The minimum number of adult seats occupied for such purposes must be at least half (3) of the adult seating capacity (6) of such vehicle in addition to the driver, or 4 total (3 adult passengers + 1 driver).

3.3.1.4.4. At least 80 percent of the expected mileage use of the vehicle must be for the purpose of transporting personnel in their local commute from residence to their place of employment/duty station.

3.3.1.4.5. A van pool operated by public transit authorities (i.e. Enterprise or VPSI, Inc.) must be registered with the local transit authority and must be eligible to receive vouchers compatible to that local system. It must satisfy the requirements of Title 26, United States Code, Section 132(f)(5)(A)(ii) and be engaged in for profit.

3.3.1.4.6. Privately owned van pools may also be required to register with local transit authorities, although this is not a requirement of the MTPB program. If the van pool is not registered with the local transit authority, the owner of the van pool must certify to the Installation MTPB POC that his/her business satisfies the requirements of Title 26, United States Code, Section 132(f), and is a for-profit activity as interpreted under Title 26, United States Code, Section 162. In those locations where DOT provides fare media or vouchers issued by the local transit system, private van pools must accept the fare media or vouchers provided by DOT. If DOT does not provide fare media or vouchers, the van pool participants may use SF 1164 for reimbursement (refer to Section 6.6, SF 1164 Reimbursement Process).

3.3.1.4.7. Van pool owners who are drivers or passengers of a van pool engaged in for-profit are not eligible to receive the Mass Transportation benefit. Federal employee van pool drivers receiving compensation for driving the van pool are

not eligible to receive the MTBP benefit, including drivers riding at no cost.

3.3.1.5. Ferry. Program participants using a ferry are authorized to claim the foot passenger rate only. This includes walkers, bicyclists, and van pool members (not including the driver). Ferries are not approved as a means of shuttling personally owned vehicles (POV) from one point to another where the completion of the journey to an individual's duty station is completed in the POV.

3.3.2. The following transportation situations do not qualify for this benefit:

3.3.2.1. Personally Owned Vehicles (POV), carpools, motorcycles, airplanes, bicyclists, and/or walkers, solely utilizing any of these methods of transportation.

3.3.2.2. Ferries used as a means of shuttling POVs from one point to another where the completion of the journey to an individual's duty station is completed in the POV.

3.3.2.3. In some cases, van pool riders who are absent on TDY/leave/no-cost orders must pay to "hold" their space in the van pool. These riders must pay "out-of-pocket" or make the necessary arrangements with participating members to cover the cost during their absence. MTBP fare media may not be used to "hold" a participant's space in the van pool.

3.4. Fare Media. Fare media varies based on the location and type of mass transportation used. Fare media is distributed on a monthly, quarterly or annual basis, subject to the restrictions of the local transit company.

3.4.1. An allotment of fare media is provided to program participants at the beginning of each time period for that time period. Distribution occurs on-site, and is made either by Department of Transportation (DOT) representatives, who physically distribute fare media to all local participants; or by the designated Installation Point of Contact (POC), who distributes fare media provided by DOT.

3.4.2. If fare media is offered in a specific geographic region, the installation must incorporate DOT's distribution process.

3.4.3. In some locations, DOT is unable to offer compatible fare media with the local transit system. Where this applies, the DA program office will approve the use of SF 1164 (Claim for Reimbursement for Expenditures on Official Business) as a means of reimbursement (refer to Section 6.6, SF 1164 Reimbursement Process).

3.5. Relinquishment of Parking Passes. Installation commanders are encouraged to consider requiring MTBP participants to relinquish their parking passes as a condition of enrollment in the program. This decision, and the measures by which the Installation enforces it, shall be determined by the local commander.

3.5.1. If the Installation chooses to require participants to relinquish their parking passes, then the MTBP POC is responsible for coordinating with the Installation office responsible for issuing parking passes to ensure that participants are in compliance with Installation guidelines.

3.5.2. In order to implement a policy requiring participants to relinquish their parking pass, the Installation must determine whether potential participants have Union representation. When Union represented participants are involved, the Installation must refer to the master labor agreement to determine if parking eligibility or commuting allowances are included and if the labor-management agreement will be affected. Wherever potential participants have Union representation, the Installation must inform Union representatives and negotiate any new parking eligibility requirement prior to implementing it.

3.5.3. An Installation Standard Operation Procedure should be created to provide specific instructions related to parking. MTBP Installation POC and Parking Office reconciliation procedures should be established to ensure compliance and accuracy of POC and Parking Office databases.

3.6. Program Points of Contact (POC) Qualifications. Personnel assigned to these positions are the key players for the successful execution of the MTBP.

3.6.1. There is no restriction on who can be assigned as a Program POC. The POC may be a military or civilian member, serving in any capacity on the installation. Many installations assign POC duties to employees in a resource management, personnel, or logistics function, but any employee may serve as MTBP POC.

3.6.2. There is no restriction on the number of POCs that may be assigned at any installation. For installations with a large number of MTBP participants, it may be necessary to assign more than one POC to oversee the program, or to have one overall POC with several subordinate POCs assisting with program management. It is recommended that Installations with more than 1,000 participants have at least one full time POC.

3.7. Participation Guidelines.

3.7.1. No Installation or POC may restrict the benefit to eligible service members and employees for qualified means of transportation. This includes restricting the amount of fare media a program participant may receive based on commuting distance.

3.7.2. An Installation or POC may not place eligible participants on a waiting list for enrollment into the program outside of the normal enrollment process.

3.7.3. Eligible participants must not be denied the benefit because of a lack of funding from the appropriated or non-appropriated funded instrumentality component that funds the employee's salary.

3.7.4. Program participants may have their privileges restricted or suspended based on fraud, misconduct, or abuse related to their

participation in the program. This decision will be made at the local level, by the installation commander or the MTBP installation POC.

3.7.5. There is no requirement for a minimum or maximum number of program participants at any given installation. Some installations have only one participant, while others have hundreds.

3.8. Supplemental Guidance for Installations. Installation POCs may issue further guidance for management and execution of the MTBP at their location, as long as the guidance is consistent with and does not contradict the policies, procedures and guidelines contained in this document. Any supplemental guidance issued by installation POCs will be applicable only for that installation. POCs who wish to develop their own guidance are required to coordinate with the Army program manager prior to issuance.

4. Program Funding

4.1. The MTBP commuter reimbursement is a personnel benefit available to all eligible DA employees, as described above. The appropriation (direct or reimbursable) or non-appropriated fund that provides the payroll for each service member or civilian employee participant will budget for and fund the participant's mass transit benefit. The Department of Defense guidelines explicitly state that this program is to be funded using existing budgetary resources and without supplemental funding.

4.1.1. Army military personnel salaries are funded centrally from the military pay appropriations (Military Personnel, Army; Reserve Personnel, Army; National Guard Personnel, Army).

4.1.2. DA civilian employees' salaries are funded from several different appropriations (Operation and Maintenance, Army (OMA); Operation and Maintenance, Army Reserve; Operation and Maintenance, Army National Guard; Research, Development, Test and Evaluation, Army; Army Family Housing Operations).

4.1.3. DA NAF employees' salaries are funded either by the employing NAFI or by the Government through Uniform Funding and Management (UFM).

4.1.4. The mass transportation benefit for eligible employees of non-Department of the Army NAFIs will be administered by their respective organizations.

4.2. The Army's Mass Transit Benefit Program is budgeted and funded through the Planning, Programming, Budget Execution (PPBE) process.

4.2.1. For organizations participating in the DOT fare media distribution process, the program is funded centrally by HQDA. All expenses of the program, including purchase of fare media, travel of DOT personnel, and administrative expenses, are funded centrally through the OMA appropriation. Other appropriations which fund military, civilian, or DA NAF employees provide reimbursement to OMA.

4.2.2. For those organizations using the SF 1164 reimbursement procedure, the reimbursement amount is charged directly to the

appropriation/fund which funds the participant's payroll. Resource Managers who manage payroll accounts for employees using the SF 1164 procedure must include the Mass Transportation Benefit when developing their payroll budget requirements.

4.2.2.1. Each MTBP applicant who will use the SF 1164 procedure is required to provide the accounting classification for the appropriation/fund that finances their payroll, as part of the application process. The applicant should contact their Payroll/Timekeeper POC or Resource Management Office POC to obtain the correct accounting information. The MTBP POC will maintain records of each participant's information, and will provide the participant's accounting classification to the authorized certifying officer. The officer will enter the accounting classification on the SF 1164, in order to properly charge the reimbursement to the correct appropriation/fund. See Section 6.6, SF 1164 Reimbursement Process, for more information.

5. Responsibilities

5.1. General. This section details the duties and responsibilities of Headquarters, Department of the Army (HQDA); Department of Transportation (DOT) Transportation Administrative Service Center (TASC); Army Installations; and participants.

5.2. Army Program Manager. The Office of the Deputy Assistant Secretary of the Army (Resource Analysis and Business Practices) is the designated Program Manager for the MTBP Outside the National Capital Region. The Army program manager's responsibilities and duties include:

5.2.1. Exercise departmental level executive agent duties for the DA MTBP to ensure compliance with Executive Order 13150. Ensure Army-wide availability of program information through dissemination of policy guidance and website information. Provide information as required to installation / local level program POCs. Ensure that policy guidance is kept current.

5.2.2. Negotiate the Memorandum of Agreement (MOA) between the Army and DOT TASC for program support. Renegotiate the MOA between Army and DOT annually or as necessary to ensure continuous service.

5.2.3. In concert with the MTBP Resource Manager, provide programming and budgeting support for the program in the Army's Planning, Programming Budgeting and Execution system. Serve as the Management Decision Package (MDEP) POC for MTBP. Develop budget requests and participate in the PPBE process to ensure that the Army program is fully funded.

5.2.4. Provide general support for installations with questions regarding policies/procedures, reimbursement procedures, and program objectives.

5.2.5. Maintain updated rosters of Program POCs located at the installation and local level.

5.2.6. Execute appropriate internal controls for program execution at the department level. Monitor and assist subordinate organizations with the internal controls needed at their level to ensure proper execution of the program and to maintain proper fiduciary oversight of program resources.

5.3. Army MTBP Resource Manager. The Office of the Administrative Assistant, Resource Management Directorate (OAA RM) is responsible for the budgeting and execution of funding for the MTBP.

5.3.1. In concert with the Army Program Manager, develop program and budget requirements for the MTBP.

5.3.2. Receive and certify monthly bills from DOT TASC. Bills will cover DOT's purchase of transportation fare media and associated administrative costs.

5.3.3. Coordinate with Defense Finance and Accounting Service (DFAS) – Indianapolis on payment of DOT bills. DFAS will make payments to DOT TASC, on a quarterly basis, consistent with the terms and conditions of the MOA.

5.3.4. Provide quarterly bills to the Army Budget Office, Operations Directorate, Military Personnel Division; Office, Chief of Army Reserve; Chief, National Guard Bureau; and U.S. Army Family and Morale Welfare and Recreation Command (FMWRC) for their share of the MTBP costs. Receive and process quarterly reimbursement from those offices.

5.4. Army Installation/Local Area POCs. Ensure proper execution of the MTBP in accordance with Executive Order 13150 and HQDA policy guidance.

5.4.1. Complete the POC Information Form and send it to both the DOT Army Account Manager, and the MTBP Program Manager. Refer to Section 6.1, Starting a Program at Your Location.

5.4.2. Ensure that all military members and civilian employees who are employed by/stationed at the Installation are aware of the benefit's availability, guidelines, and restrictions. All internal communication media, including local Installation newspapers, e-mail distribution lists, flyers, bulletin boards, etc. should be utilized to inform potential participants. Although employees may elect to not enroll in the MTBP immediately, they have the choice to participate in the future.

5.4.3. POCs must become familiar with their area's mass transit commuting alternatives, and be prepared to provide interested participants with information.

5.4.4. POCs are encouraged to establish and maintain a list of available van pool vendors in the area, and be prepared to provide information to interested participants. It is recommended that the POC contact the local transit authority to compose this list.

5.4.5. It is recommended that POCs be located on-site because of the duties and responsibilities inherent with the program. The installation POC must be prepared to provide the benefit upon request and ensure all

installation and Army tenant employees (civilian and military) are aware of the program and are provided appropriate forms.

5.4.6. Inform appropriate management that they may require participants to relinquish their parking passes as a condition of enrollment into the MTBP. This decision, and the measures by which the Installation enforces it, shall be determined by the local commander.

5.4.7. Distribute transportation benefit application forms to employees who elect to participate in the program (includes Army tenants on the installation).

5.4.8. Accept applications for enrollment in the program, review the application for accuracy, verify and approve applicants' eligibility to participate in the transportation benefit program, review applicants' calculation of commuter expenses, and process the applications with DOT.

5.4.8.1. For military and civilian applicants, coordinate with the appropriate military or civilian personnel office to verify eligibility of the applicant.

5.4.8.2. For NAF applicants, coordinate with the Garrison Director of Morale, Welfare, and Recreation (MWR) Programs or the senior MWR agency official to verify eligibility of MWR and Family Program participants.

5.4.8.3. Installation POCs may request further information from the individual applying for the benefit or their employing organization, in addition to the information required on the application form, for internal control purposes. For example, POCs may request information on work schedules, specific means of transportation, etc.

5.4.9. Coordinate with DOT to arrange for distribution of fare media to participants.

5.4.10. For those participants requesting reimbursement via SF 1164, maintain records of expenditures and provide them to the DA Program POC annually.

5.4.11. Notify higher headquarters of any changes to POC contact information or POC turnover. Outgoing POCs are responsible for the effective turnover of the program to the incoming POC.

5.4.12. Maintain an internal tracking system of participants. Keep participants' original and updated application forms on file at the installation for as long as the individual remains enrolled in the program. Update individual files as required when the participant submits updated application forms. When an individual withdraws from the program, his/her application files should be kept on file for one year after the date of withdrawal. These files must be properly secured, as they contain personal information.

5.4.13. Maintain up-to-date, concise records which provide a historical perspective of all participants' pick-up records along with the amount of fare media received. The tracking system should also document

participants' failure to adhere to the distribution policy. The POC should retain these records on file for at least one year from the distribution dates.

5.4.14. Execute appropriate internal controls for program execution at the installation level to ensure proper execution of the program and to maintain proper fiduciary oversight of program resources.

5.4.15. Revalidate participant information with the DOT TASC not less than annually to ensure the accuracy of the information for program execution.

5.4.16. POCs may encounter qualified personnel from other military branches or government agencies that require assistance obtaining program information. POCs should assist interested applicants by providing the applicable website for guidance.

5.5. Federal Government Executive Agent. The Department of Transportation (DOT) Office of the Secretary of Transportation (OST) TRANServe office handles all administrative aspects involved with the purchase and distribution of fare media for all federal agencies participating in the transit benefit program. DOT/OST/TRANServe will assign an Army Account Manager to execute these responsibilities.

5.5.1. Receive applications from Installation POCs for applicants who are enrolling, making a change, or withdrawing from the program. Review the applications for completion of required information. Process applications to ensure the distribution of fare media by the beginning of the following month or quarter.

5.5.2. Upon receipt of the POC Registration Information form and participants' application forms, contact the POC and arrange for shipping and distribution of fare media, as applicable.

5.5.2.1. For certain designated locations, DOT/OST/TRANServe provides representatives to conduct on-site distribution. For all other locations, the Army POC is responsible for distribution of fare media shipped to the POC by DOT.

5.5.3. Order, obtain, verify, secure, and ship fare media to Army POCs on a quarterly/monthly basis. Ship the fare media, identified by name and amount for each qualified participant, in sufficient time to ensure distribution during the first week of the first month of the quarter or month, as appropriate.

5.5.4. Provide assistance on policy formulation and program implementation on an as needed basis to ensure execution of the program consistent with regulatory requirements or as requested by the Army.

5.5.5. Construct and maintain a database that identifies all Army employees participating in the program. Ensure that the database is sufficient to satisfy any program audits.

5.5.6. Provide listings of program participants to Installation POCs as requested by the POC.

5.5.7. Provide monthly reports to HQDA of participant usage and reimbursement amounts. These reports will be used to develop the program and budget requirements for the MTBP.

5.6. Program Participants.

5.6.1. To participate in MTBP, each qualified applicant must complete a program application form and submit it to their installation POC.

Applicants are responsible for providing complete and accurate information. Applicants must also complete and submit the "Commuter Expenses Calculation Worksheet" to the installation POC along with the application form. Refer to Section 6.2, Applying for the Program, and Section 6.3, Calculating Commuter Expenses, for instructions.

5.6.2. Participants are also required to complete and submit an application form to the POC when they are updating information on the form ("making a change") or withdrawing from the program (the same form is used for enrolling, making a change, or withdrawing). If commuter expenses are changing, the participant must complete a new "Commuter Expenses Calculation Worksheet" and submit it to the POC.

5.6.2.1. Participants must submit an updated application when changing the amount claimed for reimbursement; type of mass transportation; personal information (e.g. home address); or military status (Active/Reserve).

5.6.2.2. Participants must submit a withdrawal application if they choose to withdraw from the program, or when they depart from their command. Departure includes retirement, separation, dismissal and transfer. The participant must also return all unused fare media upon departure.

5.6.2.2.1. When an employee signs their initial application, they certify that they will notify the Installation POC and will return all unused fare media upon departure.

5.6.2.2.2. If a participant is changing locations, the participant must withdraw from the location they were previously stationed at and re-enroll with the POC at their new location.

5.6.2.3. Note that participants who have been accepted as eligible for the program do not need to submit another application unless they are making a change to their information or withdrawing from the program. Participants do not need to submit new applications for each distribution.

5.6.3. Participants who receive fare media will obtain the fare media either at prearranged DOT onsite distributions, or from their Installation POC, in accordance with the distribution schedule established by the POC. If a participant is unable to obtain fare media within that timeframe, he/she must notify the POC in advance and coordinate alternative distribution arrangements.

5.6.4. Many DA military members and civilian employees are on small detachments or isolated duty stations throughout the country, making it difficult to establish their own program. Employees in this situation may choose to seek the closest and most convenient participating Installation POC for program participation. In some Joint Commands, the POC may be a Navy or Air Force representative. For a complete list of installations currently participating in the program, visit the MTBP website.

5.6.5. If an employee is the only Army employee at his/her installation who is interested in the program, the employee may contact the DA Program Manager directly to apply for and participate in the MTBP. The employee must complete the MTBP application form and "Calculating Commuter Expenses Worksheet" and submit the forms to the DA Program Manager. The Program Manager will act as "installation POC" in this instance. The Program Manager will verify and approve the applicant's eligibility for the program, and serve as liaison between the participant and DOT for distribution of fare media. DOT will mail fare media directly to the participant. If DOT cannot provide fare media, the employee may use the SF 1164 reimbursement process.

6. Procedures

6.1. Starting a Program at Your Location.

6.1.1. Any Army installation is eligible to implement the Mass Transit Benefit Program for its employees. Additionally, Army eligible employees on installations owned by other Services or Federal agencies may take steps to implement a program for their employees at that location, or to participate in a program at an Army installation in their vicinity.

6.1.2. In order to implement the MTBP, an installation must first select a primary and alternate Point of Contact (POC) to oversee the program. See Section 5, Responsibilities, for a full discussion of POC responsibilities. The primary and alternate POCs are to complete the POC Registration Information form and send it via email to the DOT TASC Army account manager and the HQDA Program Manager (See Section 7, Program Point of Contact Information).

6.1.3. The installation POC must have participants fill out the Army Transportation Benefit Program Application to enroll in the program. (See Section 6.2, Applying for the Program.)

6.1.4. For installations using the DOT fare media distribution process, the POC will review the applications to ensure accuracy and submit them to DOT in accordance with the instructions in Section 6.4, Processing Applications.

6.1.5. Once DOT has received the POC Registration Information form and participants' application forms, the Army Account Manager will contact the POC and arrange for purchase and distribution of fare media, as applicable.

6.1.6. For locations not using the DOT fare media distribution process, the POC must process the applications and submit them to the DA Program Manager. The POC also ensure that the applicant is informed about how to complete the SF 1164. See Section 6.6, SF 1164 Reimbursement Process.

6.2. Applying for the Program.

6.2.1. The MTBP application form is available on the Army Mass Transportation Benefit Program website. The form is a fillable PDF form. To complete the form electronically, click on each block of the form and type in the required information. You may also print out the blank form and print or type the information manually. Incomplete or illegible forms will not be accepted.

6.2.2. Installation POCs must have program applications available for distribution upon request, and must provide assistance to applicants in completing the application.

6.2.2.1. Installation POCs may request further information in addition to the information required on the application form, for internal control purposes. POCs may request information on work schedules, etc.

6.2.3. The applicant must fill out the application form with complete and accurate information, sign and date the application, and submit it to the Installation POC. Applicants must also complete and submit the "Commuter Expenses Calculation Worksheet" to the installation POC along with the application form. Any applications failing to meet this requirement will not be processed.

6.2.4. Application instructions:

6.2.4.1. Army Installation/Activity: Enter the applicant's employing installation or activity.

6.2.4.2. Duty location: Enter the applicant's work location.

6.2.4.3. If NAF, employing organization: Enter the 9-digit Standard NAFI Number (SNN) and 2-digit Operating Agency (OA) number. These codes may be obtained from the Garrison Director of Morale, Welfare, and Recreation (MWR) Programs or the senior MWR agency official.

6.2.4.4. Military status: Active Duty Army military members, and members of the Army National Guard or Army Reserve currently serving on active duty, will check "Military", then check only one of either "Active Duty", "National Guard", or "Army Reserve".

6.2.4.4.1. Army civilian employees who serve in the Guard or Reserve, but are not currently on active duty, will check "Civilian" and will not enter a military status.

6.2.4.4.2. Members of the Guard or Reserve who are not currently serving on active duty and are not Army civilian employees are not eligible to receive the mass transportation benefit.

6.2.4.5. Supervisor: Provide the name, location (installation, city, state), and phone number of the applicant's supervisor. The MTBP POC may use this information to contact the POC to verify the applicant's eligibility.

6.2.4.6. Modes of Mass Transportation: Identify the mass transportation system/company and specific type of fare media (e.g. passes, tokens) the applicant intends to use. The applicant must also select the type of reimbursement requested, either receipt of fare media, or reimbursement using SF 1164. Note that the SF 1164 process will only be used where DOT does not provide fare media.

6.2.4.7. Employee Certification of Commuting Costs: The applicant determines their monthly commuting cost for qualified public transportation, using the "Commuter Expenses Calculation Worksheet". See Section 6.3 for instructions for calculating costs. The total estimated monthly cost from the worksheet must be entered onto the application form, including any amount in excess of the maximum reimbursement amount. However, no participant will receive more than the current authorized reimbursement amount.

6.2.4.8. Funding Information: This section is used only by applicants who will use the SF 1164 method of reimbursement. MTBP is a personnel benefit which must be funded from the same appropriation/WCF Activity Group/NAF Component that finances the participant's salary. The applicant must provide the accounting classification that pays his/her salary. The applicant should contact their Payroll/Timekeeper POC or Resource Management/Comptroller Office POC to obtain the correct information. Specific codes must be included in the accounting classification to identify the cost as the Mass Transportation benefit.

6.2.4.8.1. The Management Decision Package (MDEP) code is a four-character code used to identify the Mass Transportation benefit. Use "VMTS" as the MDEP code for all civilian applicants, and "PAOT" as the MDEP for military applicants.

6.2.4.8.2. For NAF applicants, enter the SNN and managing OA number that funds the applicant's salary.

6.2.4.8.3. The Element of Resource (EOR) code is a separate four-character code used to identify the expense as the Mass Transportation benefit in the payroll accounts.

- For all military members (AC and RC), use "1220".
- For full-time, permanent civilians, use "12JB".
- For full-time temp civilians, use "15JB".
- For part-time and intermittent civilians, use "17JB".

6.2.5. Privacy Act Statement: Information on the MTBP application is solicited under authority of Public Law 101-509. Furnishing the

information on this form is voluntary; however, failure to do so may result in disapproval or postponement of an applicant's request for the MTBP benefit. The purpose of this information is to facilitate timely processing of the applicant's request, to ensure the participant's eligibility, and to prevent misuse of funds involved.

6.2.6. Making a false, fictitious, or fraudulent certification on the application is subject to criminal prosecution, Civil Penalty Action, and agency disciplinary action up to and including dismissal. Participants suspected of misuse and abuse should be referred to their Commanding Officer for further review and action as needed.

6.2.7. DA utilizes a self-certification process. When a participant signs the original application form, and any subsequent forms, they are certifying under Title 18, United States Code, Section 1001, Civil Penalty Action, language that they "...will not transfer this benefit to anyone else...and the benefit they receive does not exceed their monthly commuting costs."

6.2.8. Note that participants who have been accepted as eligible for the program do not need to submit another application unless they are making a change to their information or withdrawing from the program.

6.3. Calculating commuter expenses. It is the responsibility of the participant to estimate their monthly commuting cost for qualified public transportation. Calculate costs based on the actual average number of days the participant utilizes mass transit.

6.3.1. Applicants must complete the "Commuter Expenses Calculation Worksheet", sign it and submit it to the installation POC. The POC will review the calculations and sign the form to verify the accuracy of the estimate.

6.3.1.1. New applicants are required to submit the Worksheet along with their MTBP application form. All current MTPB participants must complete and submit the Worksheet to your installation POC NLT than 30 September 2007.

6.3.2. To calculate the monthly cost, multiply the daily commute cost by the average number of days when mass transportation will be used. There are 21 workdays in an average month.

6.3.3. All participants are required to purchase the most cost-effective combination of fare media available.

6.3.3.1. For example, if a monthly pass costs less than 4 weekly passes or 21 daily passes, the participant must purchase the monthly pass. Similarly, if a participant uses mass transportation 10 days out of a month and 10 daily passes are less than a monthly pass, he/she must purchase the daily passes. The application form should make clear which form of fare media is required.

6.3.4. Participants on TDY, leave, or who do not use mass transportation for more than 50% of the time period (e.g. month or quarter) for which they receive benefits must calculate their estimated costs for the time period

based on the number of days that they actually utilize mass transportation, and provide that information to the installation MTBP POC. If the individual knows of his/her absence prior to receiving the mass transportation subsidy, he/she will receive the pro-rated benefit amount for that time period. If the individual does not know of the absence before receiving the subsidy, he/she may credit the extra benefit received toward the next time period.

6.3.5. Employees working part-time or on compressed work schedules will calculate costs on a pro-rated basis as detailed on the worksheet.

6.3.6. A participant may not accrue fare media in order to use them to buy a full month's pass so as to reduce their own out of pocket expenses.

6.3.6.1. For example, if a participant utilizes the train with a monthly rail pass set at \$150, they might attempt to accumulate the fare media for three months (\$330 in fare media for three months in accordance with the current monthly benefit of \$110) and purchase two monthly rail passes ($\$150 \times 2 = \300) and then find alternate means of commuting (such as driving a personal vehicle) for the third month, so as to reduce their personal out of pocket expense. This is not allowed. The participant must use the fare media in the month for which it was issued.

6.3.7. Van pool riders who must pay to "hold" their space in the van pool due to absence (e.g. TDY or leave) or part-time work schedule are responsible for the cost of holding their space. This expense is not included in determining authorized commuter costs. Participants must exclude the cost of holding their space from calculations of commuter costs.

6.3.8. In those locations where DOT purchases fare media from local transit authorities, the fare media issued to each participant will be based on the denominations purchased by DOT from local transit vendors. In some locations the denominations issued do not provide the flexibility to exactly match the employee's monthly allowance. In those cases, participating employees may receive more than their monthly allowance. For example, if the participant is claiming \$58, DOT may send fare media totaling \$60 as a result of not having exact denominations. Consequently, when fare media exceeds actual costs, the difference will be absorbed into the local transit system. Participants are not authorized to receive change from a vendor for fare media they submit. DOT does not issue fare media in denominations less than one dollar.

6.4. Processing Program Applications.

6.4.1. Upon receipt of an application for the MTBP, the Installation POC must first verify the applicant's eligibility to participate in the program. Eligibility means that the employee meets the standards established in this policy as an Army employee, and that the mode of transportation used qualifies for the program. The POC must verify the participant's eligibility prior to approving their application. The POC will sign the form to affirm

that he/she has reviewed for accuracy and to approve the applicant's eligibility.

6.4.1.1. Coordinate with the supporting military personnel office or civilian personnel activity to verify service member or employee program eligibility.

6.4.1.2. Coordinate with local transit authorities and/or the DOT Army Account Representative to ensure that the mode of transportation used satisfies eligibility requirements.

6.4.2. The POC must also review the accuracy and validity of the applicant's calculation of his/her commuter expenses. The POC will sign the "Commuter Expenses Calculation Worksheet" to certify that he/she has reviewed the calculations. The worksheet must be kept on file with the individual's application form.

6.4.3. For applicants requesting SF 1164 reimbursement, coordinate with the DOT Army Account Representative to ensure that fare media for the requested mode of transportation is not available through DOT.

6.4.4. Notify employees in cases where they cannot avail themselves of this benefit because the community does not provide an adequate transportation or van pool program.

6.4.5. Process application forms for participants who are "making a change" to their current status, or are withdrawing from the program (the same form is used for enrolling, making a change, or withdrawing), and review the form for accuracy.

6.4.6. Note that participants who have been accepted as eligible for the program do not need to submit another application unless they are making a change to their information or withdrawing from the program.

6.4.7. Keep participants' original and updated application forms on file at the installation for as long as the individual remains enrolled in the program. When an individual withdraws from the program, his/her application files should be kept on file for one year after the date of withdrawal. These files must be properly secured, as they contain personal information.

6.4.8. For participants requesting DOT/OST/TRANServe fare media, submit the application forms for enrolling, making a change, or withdrawing from the program, in a single package, to DOT/OST/TRANServe between the 20th and 25th of the month prior to the month distribution will be processed (e.g., applications received between April 20th – 25th will be processed and fare media will be shipped in late May for distribution beginning in June). Only one monthly submission from each location will be accepted for action. Follow the instructions on the Fax Cover Sheet Template to assemble the package. Fax the applications, along with the completed Fax Cover Sheet Template, to DOT at (202) 493-2436. Alternatively, the POC may e-mail the application package as an Adobe PDF document to the Army Account manager. Note that the "Calculation of Commuter Expenses" worksheet is not sent to DOT, but is kept on file by the installation POC.

6.4.9. For participants using the SF 1164 reimbursement process, provide copies of application forms to the DA Program Manager. Forms for enrolling, making a change, or withdrawing from the program may be sent to DA at any time, and may be sent singly or in a package. Applications may be faxed or emailed as an Adobe PDF package to the DA POC. See Section 7, Program Point of Contact information. The “Calculation of Commuter Expenses” worksheet is not sent to DA, but is kept on file by the installation POC.

6.5. Distribution of fare media.

6.5.1. DOT is the Executive Agent for all Federal agencies and negotiates the purchase of fare media in bulk from local transit vendors. DOT provides a cost-effective solution by saving time and coordination costs associated with administering the distribution process.

6.5.2. Questions regarding fare media, local transit policies, and/or the distribution process in general, should be directed to the DOT Account Representative. POCs must adhere to the distribution guidelines issued by DOT and DA, to include distribution correspondence, schedules, time constraints, and forms. During the distribution process, DOT or the POC has the authority to request valid identification prior to distributing fare media. Accepted forms of identification are Military Active Duty ID, Government ID, or Installation Badge.

6.5.3. Fare media is distributed on a monthly, quarterly or annual basis. The local transit authorities determine distribution schedules based on the type of fare media available in the area.

6.5.4. Upon completion of the application process, the Installation POC reviews the applications and forwards them to DOT for processing on a monthly basis. DOT uploads all enrolling participants' information into a central DOT database for automatic request of fare media every time the distribution takes place.

6.5.5. The Installation POC will arrange for the distribution of transportation fare media to be made during the first week of each quarter or month, as applicable, and inform participants of the distribution schedule.

6.5.6. DOT will express mail the fare media to the POCs for each distribution location, in sufficient time to ensure distribution during the first week of the quarter or month, as applicable. The fare media will be identified by name and amount for each qualified participant. The POC will be notified by DOT via e-mail of the ship date, arrival date and denomination of fare media per package sent.

6.5.7. The POC will receive the fare media no later than three business days prior to the end of the month before the scheduled distribution.

6.5.8. The DOT package will contain the fare media, along with “Instructions for Distribution”, which provide an overview of the distribution process and an explanation of all forms included in the package. POCs

are required to retain completed copies of all forms for one year, for audit trail purposes. The following forms will be included:

6.5.8.1. Delivery Receipt Record: This form lists the number of each fare media denomination sent. The POC must sign this form and fax back to the DOT Army Account Representative. Upon acceptance, the Installation becomes responsible for safekeeping the fare media and will be held accountable should the fare media be lost or stolen.

6.5.8.2. Detail Report: This form documents the name, amount, and exact denomination of fare media each participant should be distributed.

6.5.8.3. Department of the Army Transit Benefit Certification Form: This form verifies which individuals obtained fare media during a particular monthly or quarterly distribution. All participants who pick up fare media must fill out and sign this form as verification that the POC has issued them fare media. Once this exchange takes place, the participant becomes fully responsible for the fare media in the event it is lost or stolen.

6.5.8.4. Media Return Form: All unused fare media must be returned to DOT in order to properly credit the organization that funds the participant's salary. The Media Return Form will be completed and returned to DOT, with the fare media, to ensure this process takes place. Unused fare media may consist of media that was not issued to an active participant, or media that was returned by a withdrawing participant. DOT will not issue credit to the agency for any fare media returned without the Media Return Form. In order to receive proper credit, returned fare media must indicate the participant for whom the fare media was intended. If an Installation fails to meet this requirement, DOT issues a "bulk credit" to DA. Because of the DoD directive that the mass transit benefit be funded from the appropriation/fund that finances the participant's salary, bulk credits prevent DA from proper billing and compliance with DoD guidance. All unidentified bulk credits are charged against the Operation and Maintenance, Army appropriation.

6.5.9. Upon receipt of the fare media package, the POC must notify all participants of its availability and distribution details and procedures. The POC is responsible for ensuring all applicants are properly notified.

6.5.10. Program participants must obtain their fare media from the program within ten (10) business days. Participants who are unable to obtain their fare media within this timeframe should notify the POC and coordinate alternate pick-up arrangements.

6.5.11. The POC will secure fare media that could not be distributed because employees were on travel, leave, etc. during normal distribution until such time as the employee is available to receive the distribution.

6.5.12. The POC will return unused fare media in a single package to DOT by the 5th of the respective month in order to receive credit for that month, using the Media Return Form. Do not include applications in the package for return. Follow the instructions on the Media Return Form to assemble the package. Return the package to DOT via overnight delivery to the address on the Media Return Form.

6.5.13. Installation POCs may delegate distribution responsibilities to subordinate coordinators or tenant command POCs. All subordinate coordinators and tenant commands must provide a copy of the Transit Benefit Certification Form and return any unused fare media to the Installation POC.

6.5.14. In order to maintain a reliable and verifiable record of fare media distribution for audit trail purposes, third party pickup of fare media is not permitted.

6.6. SF 1164 Reimbursement Process.

6.6.1. The Standard Form (SF) 1164, "Claim for Reimbursement for Expenditures on Official Business", is used as a method of reimbursement for the MTBP in areas where DOT cannot purchase transit fare media. Installation POCs and Resource Managers will have joint responsibility for administering the SF 1164 portion of the MTBP.

6.6.2. If DOT is able to purchase fare media in an Installation's geographic region, the DOT distribution process must be instituted.

6.6.3. If DOT does not service the applicant's area, the following information applies:

6.6.3.1. Participants must complete the application form, and must enter the accounting classification which funds their salary in the "Funding Information" section of the application. In order to process the forms accurately and bill the proper funding source for use of the MTBP benefit, it is imperative that the funding information is filled out correctly. See Section, 6.2, Applying for the Program.

6.6.3.2. The MTBP POC should verify the accounting classification information with the applicant's Payroll/Timekeeper POC or Resource Management/Comptroller Office POC.

6.6.3.3. The POC must send the application form to the DA Program Manager in accordance with procedures described in Section 6.4.

6.6.3.4. Participants will purchase fare media with their own funds, maintaining receipts, cancelled checks, and/or used passes to document payment.

6.6.3.5. No later than the fifteenth day of the last month of each quarter (December, March, June, September), participants will submit SF 1164 to request reimbursement of qualified mass transportation expenses. A maximum of three months of fare media expenses may be submitted at one time and must be

submitted only at the end of each quarter. Completed SF 1164s must be submitted to the Installation POC for approval.

6.6.3.6. A participant can only claim reimbursement from the date of entry into the program. Verification of that date should be confirmed by the Installation POC.

6.6.4. Instructions for completing the SF 1164:

6.6.4.1. Participants must complete information in Blocks 1, 4(a), 4(b), 4(c), and 4(d), 6, and 7. Participants must also sign and date the SF 1164 in Block 10, as the Claimant. Under Block 6, Expenditures:

6.6.4.1.1. Enter Code C for "Other Expenses".

6.6.4.1.2. Enter the dates (e.g. 6/01 to 9/30) being claimed for the transit subsidy and the total amount claimed for reimbursement. The amount claimed should be the actual amount spent, up to the maximum reimbursement amount allowed.

6.6.4.1.3. State the method of transportation (e.g. bus, qualified van pool).

6.6.4.1.4. Include a statement that the participant is seeking reimbursement under the Mass Transportation Benefit Program.

6.6.4.1.5. If supporting documentation (receipts, cancelled checks, used transit passes) is available, enter the following statement in block 6: "I certify that I purchased this transportation, and I used it during this period solely for the purpose of commuting to and from work." Attach the supporting documentation to justify the claim.

6.6.4.1.6. If supporting documentation is not available, enter the following statement: "I certify that I am purchasing this transportation without a valid receipt, and reimbursement will be used solely for the purpose of commuting to and from work."

6.6.5. The participant will submit the completed SF 1164 to the Installation POC for approval. The POC signs in Block 8 as the Approving Official to document that the employee is a valid participant in the program.

6.6.6. The Installation POC will then submit the SF 1164 to the installation Resource Management Office for completion. The POC will also provide the participant's funding information to the Resource Manager. The fund citation will be entered in the "Accounting Classification" block at the bottom of the SF 1164.

6.6.7. The Resource Manager will sign the SF 1164 in Block 9 as the Authorized Certifying Officer. In accordance with the Department of Defense Financial Management Regulation, Volume 5, Chapter 33, the certifying official must be appointed in writing and have a DD Form 577, Signature Card on file with the servicing Finance/Disbursing Office.

6.6.8. The Resource Manager will then forward the SF 1164 to the appropriate Defense Finance and Accounting Service location for processing.

6.6.9. Participants will be reimbursed through Electronic Funds Transfer (EFT). The payment will be directly deposited into the account that the employee has designated for receipt of their salary. Payment should be received within two weeks after DFAS receives the SF 1164.

6.7. Repayment for Used Fare Media.

6.7.1. Situations may arise where a program participant must repay the Army for fare media used. For example, a participant may use fare media for some purpose other than commuting to and from work, e.g. a personal trip. A participant may collect fare media for a period when he/she will be absent from work (TDY or leave) for more than 50% of the time period (e.g. month or quarter) for which he/she receives benefits. Or, an individual may withdraw from the program, but may expend his/her remaining allocation of fare media rather than turning it in to the local POC. In such instances, if the expense cannot be recouped by returning the fare media or deducting the amount the participant receives in future distributions, the individual must repay the Army for the cost of the used fare media.

6.7.2. The individual must provide a check or money order for the amount owed, made payable to "U.S. Treasury", to the Installation POC.

6.7.3. Upon receipt of the money order, the POC must prepare a memorandum to the Army Program Manager which specifies the participant's name; last four digits of the participant's Social Security number; and whether the participant is military, civilian, or NAF. The POC must send the check and memo to the Army Program Manager within three business days of receipt.

6.7.3.1. Title 31, United States Code, Section 3302 states that an official or agent of the United States Government who takes custody of public money is required to deposit the money in a depository designated by the Secretary of Treasury within three (3) days. Therefore, when a participant submits a check in order to reimburse the U.S. Government for MTBP expenses, the POC is required by law to submit it to the Program Manager within three (3) days of receipt for processing.

6.7.3.2. Send the money order and memo to the Army MTBP Program Manager. Contact the Program Manager to obtain the mailing address.

6.7.4.

The Program Manager will forward the check and a copy of the memo to the MTBP Resource Manager, retaining the original of the memo for audit purposes. The Resource Manager will ensure that the repayment is credited back to the correct account, and will send

the check to Defense Finance and Accounting Service for processing.

6.8. Fare Media “Stragglers”.

6.8.1. This guidance is designed to address problems frequently experienced with MTBP participants not obtaining their fare media within the designated distribution timeframes. Participants are required to obtain fare media either at prearranged DOT onsite distributions, or from their installation POC, within a specific timeframe. If a participant is unable to obtain fare media, they are required to notify the POC in advance and to coordinate alternative distribution arrangements. Any participant who does not obtain fare media in accordance with these requirements will be classified as a “straggler” and may face the loss of fare media benefits.

6.8.2. Any installation with participants represented by Unions should review the collective bargaining agreements to determine if they will be affected by any loss of fare media benefits resulting from this distribution policy. Any installation with participants represented by Unions must notify the Union Representatives BEFORE implementing any policies that may affect the collective bargaining agreements.

6.8.3. Implementation and enforcement of this policy is the responsibility of the Installation/Command.

6.8.4. The following policy applies both to installations where DOT representatives make on-site distribution of fare media, and to installations where the MTBP POC makes distribution.

6.8.4.1. Installation POCs will receive fare media from DOT in sufficient time to make distribution to participants at or prior to the beginning of the month or quarter, as applicable.

6.8.4.2. Distribution of fare media to participants will be made by POCs or DOT representatives within the first ten (10) business days of the month or the first month of the quarter, as applicable. In some locations, distribution may be made prior to the start of the month or quarter, dependent upon the requirements of the local transit authorities and/or DOT’s distribution schedule. It is the responsibility of the installation POC to notify participants of the distribution period in advance.

6.8.4.3. Participants must notify their installation POC if they will be unable to obtain their fare media within the announced distribution period, and make alternate distribution arrangements. Participants should notify the POC as early as possible. The POC will schedule an extended pick-up time and date with the participant. The POC is required to retain and properly secure the fare media until the agreed upon appointment. If the participant does not pick up the fare media at that time, he/she will be classified as a “straggler”.

6.8.4.4. Participants classified as “stragglers” will not receive their benefit for that month and will not be reimbursed retroactively.

6.8.4.4.1. Stragglers on monthly distribution (fare media distributed on a monthly basis) who do not obtain fare media for one month's distribution will automatically receive the benefit for the following month during the next scheduled distribution.

6.8.4.4.2. Stragglers on quarterly distribution (fare media distributed on a quarterly basis) must submit a request to the installation POC in order to receive fare media for the second and third months of the upcoming quarter in accordance with DOT's distribution schedule for that location. Due to internal DOT deadlines, stragglers who fail to obtain fare media during the holding period run the additional risk of having the benefit deferred until the third month of the quarter.

6.8.4.4.3. For participants on quarterly distribution, failure to contact the POC within thirty (30) business days from the scheduled distribution period may result in their automatic withdrawal from the program.

6.8.4.5. At installations where DOT representatives make on-site distribution of fare media, the installation POC must contact the Army Account Representative for specific instructions. DOT will provide procedures for notifying DOT in advance of participants who have informed the POC that they will not pick up fare media during the DOT distribution, and for providing subsequent notification of participants who did not pick up their fare media or inform the POC in advance.

6.8.4.6. All undistributed fare media must be promptly returned to DOT following the distribution period, in order for the Army to receive proper credit. The POC will complete the "Media Return Form" for those individuals and send it, along with all undistributed fare media, to DOT within 5 business days of the end of the distribution period.

6.8.4.6.1. POCs who have made special arrangements with participants to obtain their fare media after the prescribed distribution period, may hold the individual's fare media pending the scheduled pick-up appointment. If the participant fails to obtain his/her fare media at that time, the POC must promptly return the fare media to DOT using the instructions above.

6.8.4.7. Stragglers who do not comply with fare media pick-up procedures for a second time (does not have to be consecutive) may be automatically withdrawn from the program. The installation POC may exercise discretion to determine whether sufficient extenuating circumstances exist to waive the participant's automatic withdrawal.

6.8.4.8. The following procedures will be followed in any instance where participants are to be withdrawn from the program for non-compliance with distribution policy.

6.8.4.8.1. The POC must notify the participant of the withdrawal decision in writing through proper communications channels, prior to the withdrawal action. The POC should maintain documentation of notification to the participant in case questions arise.

6.8.4.8.2. The POC must inform DOT and the DA Program Manager in writing of the withdrawal action, and provide the participant's full name (first, last, and middle initial), last four digits of their Social Security Number, and the circumstances leading to the withdrawal decision.

6.8.4.8.3. The POC must also complete and submit an application withdrawal form and send it to DOT per the instructions in paragraph 6.4.8.

6.8.4.9. Any participant who has been withdrawn from the program for non-compliance with distribution policy will incur a three (3) month inactive period before they are eligible to re-enroll.

6.9. Establishing a Van Pool. The following are recommended guidelines for the establishment and operation of a van pool program. In order for van pool members to be eligible for the Mass Transportation Benefit Program, van pools must meet the requirements of Title 26, United States Code, Section 132(f).

6.9.1. The local installation POC should maintain a list of available van pool vendors in the area. The POC should contact the local transit authority to compose this list. The local transit authority will also have information regarding additional local subsidies that are available for those using van pools.

6.9.2. The installation POC must consult with DOT and the van pool vendors to determine whether the vendor will accept DOT-issued fare media. The POC must be able to inform program applicants whether they will receive fare media from DOT, or whether they must purchase fare media at their own expense and request reimbursement via SF 1164.

6.9.3. Participants should negotiate a contract to lease a vehicle with the vendor of their choice. The contract usually consists of two types of costs:

6.9.3.1. Base cost (a set fee based on the number of passengers, mileage, etc.).

6.9.3.2. Variable (fluctuating) cost (gas expenses, car washes, etc.).

6.9.4. The monthly cost to participants includes both the base cost and an average of the variable costs. For example, if the base cost of the van pool is \$60 per participant per month, and the monthly average variable cost is \$25-\$35 per participant per month, the overall cost per participant

is approximately \$95 per month. The participant would request monthly vouchers or reimbursement for costs of \$95 per month.

6.9.5. Once the contract has been set, the following guidelines are recommended for operation of the van pool:

6.9.5.1. A representative of the van pool members may be issued a debit card by the van pool company to pay for the various expenses (e.g. gas) of the van pool.

6.9.5.2. The van pool members should elect a treasurer who responsible for determining the costs per participant, collecting vouchers for the van pool, and submitting them to the vendor for payment.

6.9.5.3. The treasurer of the van pool should provide each participant with a receipt once the exchange of vouchers takes place.

6.9.5.4. The van pool treasurer should create a Van Pool Log to monitor participant ridership levels, in order to ensure that cost estimates per participant are accurate. Participants' costs should be adjusted if ridership levels are consistently lower or higher than previously calculated.

6.9.6. In months where the fluctuating costs are lower than expected, and the riders have submitted more fare media than was actually expended, there may be a surplus left on the debit card at the end of the month.

Once the cumulative surplus reaches \$200, the van pool vendor or treasurer must issue a check or money order payable to "US Treasury" for the surplus amount, and send it to the HQDA POC using the same procedures as are used for repayment of used fare media (see Section 6.7). A \$50 balance may be left on the debit card to be used if future fluctuating costs are higher than expected. However, for audit trail purposes, the surplus on the card cannot be applied to the following month's base amount for audit trail purposes.

6.9.7. The installation POC has the right to request copies of contracts/invoices/receipts at any point throughout the operation of the van pool for audit trail purposes, to ensure the van pool is in compliance with the regulations of the MTBP.

6.10. Internal Controls.

6.10.1. In order to prevent and detect waste, fraud, and abuse in this program, each Installation POC is required to institute internal control procedures. In addition, MTBP should be an assessable unit in the command's Management Control Program.

6.10.2. The MTBP website contains a "Management Control Evaluation Checklist" and "Audit Guide" which may be used as internal control mechanisms. Installations may tailor these documents to meet their individual needs.

6.10.3. POCs will develop mechanisms which can be used to assess whether participants' use of the MTBP conforms to established guidelines.

6.10.3.1. A survey might be used to determine if participants are using the benefit for commuting costs. If a person is taking a bus and/or subway, they should be able to report the route and combination of buses/subway that they take. Unusual answers to the survey may alert the POC to call the participant in for additional questioning.

6.10.3.2. The POC may request and/or verify official documentation on work schedules for part-time employees or those with unusual working hours.

6.10.3.3. The POC may request that the participant produce their current fare media before they may receive new fare media.

6.10.3.4. The POC may also request copies of contracts, invoices, or receipts from van pool participants, to ensure the van pool is in compliance with the regulations of the program.

6.10.3.5. POCs must ensure that these processes are not accusatory and that they follow all the codes of law and ethics that govern these employees, including any union rules. The intent of internal control measures is not to discourage participation through harassment, but rather to ensure compliance with the guidelines administering the program.

6.10.4. POCs should ensure that the MTBP program is included on the Installation's in-processing and out-processing procedures. Installation POCs should also delegate this responsibility to all tenant command POCs.

6.10.5. POCs must maintain an internal tracking system of participants, and will conduct a periodic verification of participants' current information.

6.10.6. POCs are responsible for reconciling their database of active participants with DOT on an annual basis.

7. Program Point of Contact Information

7.1. Army Program Office:

Office of the Assistant Secretary of the Army
Financial Management and Comptroller (ASA(FM&C))
Resource Analysis/Business Practices Directorate (SAFM-RB)

7.2. Army Program Manager:

Phone: (703) 692-7552
DSN: 222-7552
FAX: (703) 614-2658
FAX DSN: 224-2658

7.3. Department of Transportation Army Account Representative:

Phone: (202) 366-1640
FAX: (202) 493-2436

7.4. Contact the Army Program Manager at the phone number above for more information.

8. Additional information

8.1. Program Background/Regulations:

- 8.1.1. Executive Order 13150, 21 April 2000
- 8.1.2. Deputy Secretary of Defense memo of 13 October 2000 w/encl(s)
- 8.1.3. Title 26, United States Code of Federal Regulations, Internal Revenue Code, Section 132(f)
- 8.1.4. IRS Revenue Procedure 2006-53, Section 3.13 (see page 12)
- 8.1.5. OMB Circular No. A-11, Section 83, Object Classification, 12 & 13 Personnel Benefits

8.2. Program Applications/Forms:

- 8.2.1. MTBP Application Form
- 8.2.2. Commuter Expenses Calculation Worksheet
- 8.2.3. SF 1164

8.3. DOT Forms

- 8.3.1. POC Registration Form
- 8.3.2. Instructions for Distribution (Overnight Mail)
- 8.3.3. Delivery Receipt Record
- 8.3.4. DoD/DA Transit Benefit Certification Form
- 8.3.5. Fare Media Return Form
- 8.3.6. Transit Benefit Detail Report